
Changes to legislation: Localism Act 2011, Cross Heading: Local Government Finance Act 1992 (c. 14) is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 7 **E+W**

COUNCIL TAX: MINOR AND CONSEQUENTIAL AMENDMENTS

Local Government Finance Act 1992 (c. 14)

7 The Local Government Finance Act 1992 is amended as follows.

Commencement Information

II Sch. 7 para. 7 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

8 (1) Section 30 (amounts of council tax for different categories of dwelling) is amended as follows.

(2) In subsection (2)—

(a) in paragraph (a) for “sections 32 to 36 below;” substitute “—

(i) in the case of a billing authority in England, sections 31A, 31B and 34 to 36 below, or

(ii) in the case of a billing authority in Wales, sections 32 to 36 below;” and

(b) in paragraph (b) for the words from “, have been calculated” to the end of the paragraph substitute “—

(i) in the case of a billing authority in England, have been calculated in accordance with sections 42A, 42B and 45 to 47 below and have been stated (or last stated) in accordance with section 40 below in precepts issued to the authority by major precepting authorities, or

(ii) in the case of a billing authority in Wales, have been calculated in accordance with sections 43 to 47 below and have been stated (or last stated) in accordance with section 40 below in precepts issued to the authority by major precepting authorities.”

(3) In subsection (4) for “sections 32” to the end of the subsection insert “—

(a) in the case of a billing authority in England, sections 31A, 31B and 34 to 36 below, or sections 42A, 42B and 45 to 47 below, or both, or

(b) in the case of a billing authority in Wales, sections 32 to 36 below, or sections 43 to 47 below, or both.”

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Commencement Information

I2 Sch. 7 para. 8 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

9 In section 31(1)(a) (substituted amounts) after “ section ” insert “ 36A, ”.

Commencement Information

I3 Sch. 7 para. 9 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

10 (1) Section 32 (calculation of budget requirement by billing authority) is amended as follows.

(2) In the heading at the end insert “ by authorities in Wales ”.

(3) In subsection (1) after “billing authority” insert “ in Wales ”.

(4) In subsection (2)—

(a) omit the paragraph (a) inserted in relation to authorities in England by the Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2005 (S.I. 2005/190) (so that the paragraph (a) in that subsection as enacted continues to have effect for authorities in Wales),

(b) at the end of paragraph (c) insert “ and ”, and

(c) omit paragraph (e).

(5) In subsection (3)—

(a) in paragraph (a)—

(i) omit the words “general fund or (as the case may be)”,

(ii) omit the words from “BID levy” to “2003,”, and

(iii) omit the words “or (in the case of the Common Council only) police grant”,

(b) omit paragraph (b), and

(c) in paragraph (c) for “, (b) and (e)” substitute “ and (b) ”.

(6) In subsection (3A)—

(a) omit “In the case of any billing authority in Wales,”, and

(b) for “their” substitute “a billing authority's”.

(7) For subsection (5) substitute—

“(5) In making the calculation under subsection (2) above the authority must ignore—

(a) payments which must be met from a trust fund;

(b) payments to be made to the Secretary of State under paragraph 5 of Schedule 8 to the 1988 Act or regulations made under paragraph 5(15) of that Schedule;

(c) payments to be made in respect of the amount of any precept issued by a major precepting authority under Part 1 of this Act (but not payments to be so made in respect of interest on such an amount); and

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- (d) payments to be made to another person in repaying, under regulations under the 1988 Act or Part 1 of this Act, excess receipts by way of non-domestic rates or council tax.”
- (8) In subsection (7)(a)—
 - (a) in sub-paragraph (i) omit “general fund or (as the case may be)”, and
 - (b) omit sub-paragraph (ii).
- (9) Omit subsections (8) to (8B).
- (10) In subsection (9)—
 - (a) for “Secretary of State” substitute “ Welsh Ministers ”, and
 - (b) for “(8B)” substitute “ (7) ”.
- (11) In subsection (12) omit the definition of “police grant”.
- (12) Omit subsection (13).

Commencement Information

I4 Sch. 7 para. 10 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 11 (1) Section 33 (calculation of basic amount of tax by billing authority) is amended as follows.
 - (2) In the heading at the end insert “ by authorities in Wales ”.
 - (3) In subsection (1)—
 - (a) after “billing authority” insert “ in Wales ”, and
 - (b) in the definition of item P omit—
 - (i) “general fund or (as the case may be)”, and
 - (ii) “or (in the case of the Common Council only) police grant”.
 - (4) Omit subsections (3) and (3A).
 - (5) In subsection (3B)—
 - (a) omit “In the case of a Welsh county council or county borough council,”, and
 - (b) in each of the definitions of items J, K and L for “council's” substitute “authority's”.
 - (6) In subsection (4) omit “or subsection (3) above”.
 - (7) In subsection (5) for “Secretary of State” substitute “ Welsh Ministers ”.

Commencement Information

I5 Sch. 7 para. 11 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 12 In section 34(2) (additional calculation where special items relate to part only of area)—
 - (a) in the definition of item B after “under” insert “ section 31B(1) above or ”, and
 - (b) in the definition of item T after “item T” insert “ in section 31B(1) above or ”.

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Commencement Information

I6 Sch. 7 para. 12 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 13 In section 35(1)(a) (special item for the purposes of section 34) after “under” insert “ section 31A(2) above or ”.

Commencement Information

I7 Sch. 7 para. 13 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 14 In section 36(1) (calculation of tax for different valuation bands) in the definition of “item A” after the first “under” insert “ section 31B(1) above or ”.

Commencement Information

I8 Sch. 7 para. 14 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 15 After section 36 insert—

“36A Substitute calculations: England

- (1) An authority in England which has made calculations in accordance with sections 31A, 31B and 34 to 36 above in relation to a financial year (originally or by way of substitute) may make calculations in substitution in relation to the year in accordance with those sections, ignoring section 31A(11) above for this purpose.
- (2) None of the substitute calculations shall have any effect if—
 - (a) the amount calculated under section 31A(4) above, or any amount calculated under section 31B(1) or 34(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations, or
 - (b) the billing authority fails to comply with subsection (3) below in making the substitute calculations.
- (3) In making substitute calculations under section 31B(1) or 34(3) above, the billing authority must use any amount determined in the previous calculations for item T in section 31B(1) above or item TP in section 34(3) above.
- (4) For the purposes of subsection (2)(a) above, one negative amount is to be taken to exceed another if it is closer to nil (so that minus £1 is to be taken to exceed minus £2).
- (5) Subsections (2) and (3) above do not apply if the previous calculations have been quashed because of a failure to comply with sections 31A, 31B and 34 to 36 above in making the calculations.”

Commencement Information

I9 Sch. 7 para. 15 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

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16 In section 37(1) (substitute calculations) after “ authority ” insert “ in Wales ”.

Commencement Information

I10 Sch. 7 para. 16 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

17 (1) Section 40 (issue of precepts by major precepting authorities) is amended as follows.

(2) In subsection (2)(a) for “sections 43 to 47 below;” substitute “—

- (i) in the case of a precepting authority in England, sections 42A, 42B and 45 to 47 below, or
- (ii) in the case of a precepting authority in Wales, sections 43 to 47 below;”.

(3) In subsection (3) for “sections 43 to 47 below” substitute “—

- (a) in the case of a precepting authority in England, sections 42A, 42B and 45 to 47 below, or
- (b) in the case of a precepting authority in Wales, sections 43 to 47 below.”

(4) After subsection (5) insert—

“(5A) No such precept may be issued by a precepting authority in England to a billing authority before the earlier of the following—

- (a) the earliest date on which, for the financial year for which the precept is issued, each of the periods prescribed for the purposes of item T in section 31B(1) above, item T in section 42B(1) below and item TP in section 45(3) below has expired;
- (b) the earliest date on which, for that year, each billing authority has notified its calculations for the purposes of those items to the precepting authority.”

(5) In subsection (6) after the first “authority” insert “ in Wales ”.

(6) In subsection (8) after “subsection” insert “ (5A), ”.

(7) In subsection (9)—

- (a) in paragraph (a)—
 - (i) for “(2)(a)” substitute “ (2)(a)(i) ”, and
 - (ii) for “43 to 47” substitute “ sections 42A, 42B and 45 to 47 ”,
- (b) in paragraph (b)—
 - (i) for “(3)” substitute “ (3)(a) ”, and
 - (ii) for “43 to 47” substitute “ sections 42A, 42B and 45 to 47 ”,
- (c) in paragraph (c)—
 - (i) for “(6)” substitute “ (5A) ”, and
 - (ii) for “44(1)” substitute “ 42B(1) ”, and
- (d) in paragraph (d) for “(6)” substitute “ (5A) ”.

Commencement Information

I11 Sch. 7 para. 17 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

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- 18 (1) Section 41 (precepts by local precepting authorities) is amended as follows.
- (2) In subsection (2) for the words from “by the precepting authority” to the end substitute “—
- (a) in the case of a precepting authority in England, by that authority under section 49A below as its council tax requirement for the year, and
 - (b) in the case of a precepting authority in Wales, by that authority under section 50 below as its budget requirement for the year.”
- (3) After that subsection insert—
- “(2A) The Secretary of State may by regulations make provision that a billing authority in England making calculations in accordance with section 31A above (originally or by way of substitute) may anticipate a precept under this section; and the regulations may include provision as to—
- (a) the amounts which may be anticipated by billing authorities in pursuance of the regulations;
 - (b) the sums (if any) to be paid by such authorities in respect of amounts anticipated by them; and
 - (c) the sums (if any) to be paid by such authorities in respect of amounts not anticipated by them.”
- (4) In subsection (3)—
- (a) for “Secretary of State” substitute “ Welsh Ministers ”, and
 - (b) after “billing authority” insert “ in Wales ”.

Commencement Information

I12 Sch. 7 para. 18 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 19 In section 42(1)(b) (substituted precepts) after “49,” insert “ 49A, ”.

Commencement Information

I13 Sch. 7 para. 19 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 20 (1) Section 43 (calculation of budget requirement by major precepting authority) is amended as follows.
- (2) In the heading at the end insert “ by authorities in Wales ”.
- (3) In subsection (1) after “major precepting authority” insert “ in Wales ”.
- (4) In subsection (2)(a) omit the words from “, other than” to “1988 Act”.
- (5) In subsection (3)(a)—
- (a) at the end of sub-paragraph (i) insert “ or ”, and
 - (b) omit sub-paragraph (iii).
- (6) Omit subsection (5).
- (7) For subsections (6A) to (6D) substitute—

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“(6A) In this section and section 44 below “police grant”, in relation to a major precepting authority and a financial year, means the total amount of grant payable to the authority in accordance with the police grant report for that year.

(6B) In subsection (6A) above “police grant report” means a police grant report approved by a resolution of the House of Commons pursuant to section 46 of the Police Act 1996.”

(8) In subsection (7)—

- (a) for “Secretary of State” substitute “ Welsh Ministers ”, and
- (b) in paragraph (b) for the words from “subsections” to “them” substitute “ subsection (6) ”.

Commencement Information

I14 Sch. 7 para. 20 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

21 (1) Section 44 (calculation of basic amount of tax by major precepting authority) is amended as follows.

(2) In the heading at the end insert “ by authorities in Wales ”.

(3) In subsection (1) after “major precepting authority” insert “ in Wales ”.

(4) Omit subsection (3).

(5) In subsection (4) omit “or subsection (3) above”.

(6) In each of subsections (4) and (5) for “Secretary of State” substitute “ Welsh Ministers ”.

Commencement Information

I15 Sch. 7 para. 21 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

22 In section 45(2) (additional calculation where special items relate to part only of area)-

(a) in the definition of item B after “under” insert “ section 42B(1) above or ”, and

(b) in the definition of item T after “item T” insert “ in section 42B(1) above or ”.

Commencement Information

I16 Sch. 7 para. 22 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

23 In section 46(1) (special item for the purposes of section 34) after “under” insert “ section 42A(2) above or ”.

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Commencement Information

I17 Sch. 7 para. 23 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 24 In section 47(1) (calculation of tax for different valuation bands) in the definition of “item A” after the first “under” insert “ section 42B(1) above or ”.

Commencement Information

I18 Sch. 7 para. 24 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 25 (1) Section 48 (calculation of amount payable by each billing authority) is amended as follows.
- (2) In subsection (1A) in the definition of item T for “33(1)” substitute “ 31B(1) ”.
- (3) In subsection (2)—
- (a) for “44(1) or” substitute “ 42B(1) or (as the case may be) 44(1) above or under section ”, and
 - (b) in the definition of item T after the second “in” insert “ section 31B(1) or (as the case may be) ”.
- (4) In subsection (3) for “44(1) or” substitute “ 42B(1) or 44(1) above or under section ”.

Commencement Information

I19 Sch. 7 para. 25 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

- 26 (1) Section 49 (substitute calculations) is amended as follows.
- (2) In subsection (1) before paragraph (a) insert—
- “(za) sections 42A, 42B and 45 to 48 above (originally or by way of substitute),”.
- (3) In subsection (1A) before paragraph (a) insert—
- “(za) in a case falling within paragraph (za), the provisions specified in that paragraph;”.
- (4) In subsection (2)—
- (a) before paragraph (a) insert—
- “(za) in the case of a major precepting authority in England other than the Greater London Authority, the amount under section 42A(4) above, or any amount calculated under section 42B(1) or 45(2) or (3) above as the basic amount of council tax applicable to any dwelling, would exceed that so calculated in the previous calculations; or”.
- (b) in paragraph (a) for “other than the Greater London Authority” substitute “ in Wales ”,
 - (c) in paragraph (aa)(i) for “budget” substitute “ council tax ”, and
 - (d) in paragraph (b) for “subsection (3) or (3A) below” substitute “ whichever of subsections (2A), (3) and (3A) below is applicable to it ”.

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(5) After that subsection insert—

“(2A) In making substitute calculations under section 42B(1) or 45(3) above, an authority in England other than the Greater London Authority must use any amount determined in the previous calculations for item T in section 42B(1) above or item TP in section 45(3) above.”

(6) In subsection (3) for “the authority” substitute “ an authority in Wales ”.

(7) In subsection (3A)—

- (a) for “authority” substitute “ Greater London Authority ”, and
- (b) omit “P1 or” and “item P2 or”.

(8) Omit subsections (4A) to (4C).

(9) Before subsection (5) insert—

“(4D) Subsections (2) and (2A) above shall not apply if the previous calculations have been quashed because of a failure to comply with sections 42A, 42B and 45 to 48 above in making the calculations.”

Commencement Information

I20 Sch. 7 para. 26 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

27 (1) Section 50 (calculation of budget requirement by major precepting authorities) is amended as follows.

(2) In the heading at the end insert “ by authorities in Wales ”.

(3) In subsection (1) after “local precepting authority” insert “ in Wales ”.

Commencement Information

I21 Sch. 7 para. 27 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

28 In section 65(4)(a) (duty to consult ratepayers: timing) after “under” insert “ section 31A above or ”.

Commencement Information

I22 Sch. 7 para. 28 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

29 In section 66(2)(c) (matters that may not be questioned except by an application for judicial review)—

- (a) for “32” substitute “ 31A ”, and
- (b) for “43” substitute “ 42A ”.

Commencement Information

I23 Sch. 7 para. 29 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

30 (1) Section 67 (functions to be discharged only by authority) is amended as follows.

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- (2) In subsection (2)(b)—
 - (a) for “32” substitute “ 31A ”, and
 - (b) for “43” substitute “ 42A ”.
- (3) In subsection (2A)—
 - (a) before paragraph (a) insert—
 - “(za) the determination of an amount for item T in section 31B(1) above;”, and
 - (b) after paragraph (b) insert—
 - “(ba) the determination of an amount for item T in section 42B(1) above;”.
- (4) In subsection (3) for “(2)(c)” substitute “ (2)(ba) or (c) ”.

Commencement Information

I24 Sch. 7 para. 30 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

31 In section 69 (interpretation of Part 1) omit subsection (2A).

Commencement Information

I25 Sch. 7 para. 31 in force at 3.12.2011 by S.I. 2011/2896, art. 2(i)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 158(8)-(9B) substituted for s. 158(8)(9) by [2016 c. 22 s. 121\(2\)\(e\)](#)
- s. 202(3A) inserted by [2023 c. 55 s. 176\(2\)](#)